

**PROPERTY TAX - COUNTY SERVICE AREAS**

2005 FIRST SPECIAL SESSION

STATE OF UTAH

**Chief Sponsor: Michael G. Waddoups**

House Sponsor: Eric K. Hutchings

---

---

**LONG TITLE**

**General Description:**

This bill modifies a provision relating to property tax levy rates for county service areas.

**Highlighted Provisions:**

This bill:

- ▶ increases the maximum tax rate for county service areas that are located in counties of the first class and that provide fire protection, paramedic, and emergency services.

**Monies Appropriated in this Bill:**

None

**Other Special Clauses:**

None

**Utah Code Sections Affected:**

AMENDS:

**17A-2-414**, as last amended by Chapter 227, Laws of Utah 1993

---

---

*Be it enacted by the Legislature of the state of Utah:*

Section 1. Section **17A-2-414** is amended to read:

**17A-2-414. Tax rate -- Limitation.**

(1) Each year prior to the time the county legislative body fixes and levies taxes for county purposes, the board of trustees of each county service area within the county shall fix the rate of county service area taxes or charges or combination of both and shall certify the rate to the county legislative body. [The]

(2) Except as provided in Section 17A-2-424, a tax levy rate [so] certified for [any] a

county service area under Subsection (1) may not in any year exceed:

(a) .0023 per dollar of taxable value of taxable property located in the county service area, if the county service area:

(i) is located in a county of the first class; and

(ii) provides fire protection, paramedic, and emergency services; or

(b) for each other county service area, .0014 per dollar of taxable value of taxable property located in the county service area~~[, except as provided in Section 17A-2-424]~~.